

# ABSTRACT OF THE DISCLOSURE

Input signal converting means (1, 2, 3, 10) converts an input signal into a recording signal through modulation carried out at a timing corresponding to a predetermined number of tracks per one section of a signal. Recording means (7, 8, 10) records the recording signal on a recording tape ( $\alpha$ ) by turning a head cylinder (8) at a rotational speed lower than that of the head cylinder (8) corresponding to the modulation timing.